IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE TWENTY FIFTH DAY OF MARCH
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE G. BIKSHAPATHY

and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 5684 of 2005

Between:

M/s. Jasti Venkateshwara Rao Cheepurupalli, Anjaneyapuram, Vijayanagaram District .

..... PETITIONER

AND

1 The Commercial Tax Officer, South Circle, Vijayanagaram
2 The Deputy Commercial Tax Officer, Gajapati Nagaram Unit,

Vijayanagaram District
3 Assistant Commercial Tax Officer, Cheepurupalli Vijayanagaram District
4 Appellate Deputy Commissioner (CT), Visakhapatnam
5 The Executive Engineer, Roads & Buildings, Viziaagaram & Srikakulam
6 The Executive Engineer, Panchayat Raj Vizianagaram
7 The Executive Engineer, Panchayat Raj, Srikakulam
8 The Assistant Pay & Accounts Officer, Vizianagaram

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue an appropriate Writ order or direction more particularly in the nature of Writ of Mandamus declaring the action of the 1st respondent in taking the coercive steps for recovery of the impugned balance demand of Rs.22,19,543/- by issuing the Garnishee Notice Under Section 17 of the APGST Act dt 22-2-2005 pending disposal of the appeals and stay applications by the 4th respondent for the Assessment Years 2001-2002, 2002-2003 & 2003-2004 under the APGST Act as illegal, arbitrary unreasonable and unjustified and without authority of law and

contrary to the provisions of the APGST Act as well as the judgment of the Hon'ble High Court reported in 21 APSTJ page 98 and set a side the same and restrain the 1st & 2nd respondents from taking any coercive steps for recovery of the balance impugned demand pending disposal of the Writ Petition and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case.

Counsel for the Petitioner: MR.BHASKAR REDDY VEMIREDDY

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following:

ORDER: (per GB,J)

Heard the learned counsel for the petitioner and the learned Government Pleader for Commercial Tax.

2. Having regard to the facts and circumstances of case, the writ petition is disposed of restraining the first respondent from initiating any further recovery proceedings against the petitioner pending disposal of the stay application before the appellate authority and consequently the impugned notice dated 22.02.2005 issued under Section 17 of the APGST Act is liable to be set aside and is accordingly set aside.

3. The writ petition is ordered accordingly. No costs.

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G.BIKSHAPATHY,J

25th March, 2005

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P.S.NARAYANA,J

VGB

To

1 The Commercial Tax Officer, South Circle, Vijayanagaram.
2 The Deputy Commercial Tax Officer, Gajapati Nagaram Unit,

Vijayanagaram District
3 Assistant Commercial Tax Officer, Cheepurupalli Vijayanagaram District.
4 Appellate Deputy Commissioner (CT), Visakhapatnam.
5 The Executive Engineer, Roads & Buildings, Viziaagaram & Srikakulam.
6 The Executive Engineer, Panchayat Raj Vizianagaram.

7 The Executive Engineer, Panchayat Raj, Srikakulam.
8 The Assistant Pay & Accounts Officer, Vizianagaram.

9 2CCs to the G.P. for Commercial Tax, High Court Buildings, Hyderabad

(OUT).

10. 2CD copies.

11. 1CC to Mr.Bhaskar Reddy Vemireddy.